



# Nebraska Extension of Statute of Limitations Agreement for Motor Fuels Programs

FORM  
**872N-MF**

Name	Nebraska Identification Number	Federal Employer I.D. Number
Street or Other Mailing Address	Effective Date	Date Agreement Extended To
City	State	Zip Code

## Tax Programs

- |  |   |
|--|---|
| <input type="checkbox"/> Compressed Fuels Tax                  | <input type="checkbox"/> Motor Fuels Consumer's Use Tax       |
| <input type="checkbox"/> Diesel Fuel Tax                       | <input type="checkbox"/> Motor Fuels Carrier                  |
| <input type="checkbox"/> Motor Vehicle Fuels Tax               | <input type="checkbox"/> Terminal Operator                    |
| <input type="checkbox"/> Petroleum Release Remedial Action Fee | <input type="checkbox"/> Nonhighway Use Gasoline              |
| <input type="checkbox"/> Aircraft Fuels Tax                    | <input type="checkbox"/> Ethanol Production Incentive Credits |
| <input type="checkbox"/> Ethanol and Biodiesel Producer        | <input type="checkbox"/> Other                                |

The Nebraska Department of Revenue and the taxpayer agree that a notice of deficiency determination for the amount of Nebraska tax, interest, and penalty determined under existing or prior revenue laws for the tax programs listed above may be mailed at any time on or before the above extension. The notice shall include those tax periods that could have been included had a notice of deficiency determination been issued on the effective date of this agreement.

**sign  
here**

Authorized Signature

Title

Date

## FOR MOTOR FUELS DIVISION USE ONLY

**sign  
here**

Department of Revenue Authorized Signature

Title

Date

## INSTRUCTIONS

**WHEN AND WHERE TO FILE.** A Nebraska Extension of Statute of Limitations Agreement for Motor Fuels Programs, Form 872N-MF, must be completed when the taxpayer and the Nebraska Department of Revenue agree to extend the period of limitation for the mailing of a notice of deficiency determination of Nebraska tax, interest, and penalty.

**LIMITATION PERIODS.** The limitation period for assessment of Nebraska fuels tax, interest, and penalty in the absence of a signed agreement is three years from the due date of the return or the filing date of the return, whichever is later. If no returns have been filed, the limitation period is five years from the due date of the return.

**APPEAL RIGHTS.** Form 872N-MF does not relinquish any appeal rights to which the taxpayer would otherwise be entitled.

**NAME AND ADDRESS.** An individual must enter his or

her name and address, as entered on the tax return covered by this agreement.

An organization must enter the organization's name and business address.

**EFFECTIVE DATE.** Enter the date on which the agreement will become effective. The limitation period for mailing a notice of deficiency determination will be extended for all taxable periods for which a notice could have been mailed on this date.

**DATE AGREEMENT EXTENDED TO.** Enter the date to which the agreement is being extended.

**SIGNATURE.** This agreement must be signed by the taxpayer, partner, or corporate officer. If the taxpayer authorizes another person to sign this agreement, there must be a power of attorney on file with the Nebraska Department of Revenue.

Mail this agreement to: **MOTOR FUELS DIVISION, P.O. BOX 98904, LINCOLN, NE 68509-8904**